

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
HARRISONBURG DIVISION

IN RE:

SERGIO VITELA

Debtor.

)
) CHAPTER 13
) CASE NO. 09-51196-RWK-13
)
)
)

OBJECTION TO CLAIMS; ORDER AND NOTICE OF OPPORTUNITY FOR HEARING

The undersigned Trustee objects to the following claims for the reasons stated:

CLAIM NO.	NAME AND ADDRESS OF CLAIMANT	AMOUNT OF CLAIM	OBJECTION TO ALLOWANCE OF CLAIM
011	Commonwealth Of Virginia Department Of Taxation/Legal Unit Po Box 2156 Richmond, Va 23218-2156 A/C 2257 / 09 INCOME TAXES	\$113.00	Trustee asked the creditor to provide, within 30 days, documents proving its priority status. These documents have not been provided. Trustee therefore asks that this claim be disallowed in its entirety.

WHEREFORE, your Trustee prays that the Court, after notice and an opportunity for hearing, sustain the objection(s) or make other order as is appropriate,

DATED: 08/20/2010

HERBERT L. BESKIN, CHAPTER 13 TRUSTEE

By: /S/ Herbert L Beskin
P O Box 2103
Charlottesville, Virginia 22902 (434) 817-9913

NOTICE AND ORDER FOR HEARING

It appearing to the Court proper so to do, it is **ORDERED** that claimants shall have **THIRTY (30)** days from the date of service of this order to file with the United States Bankruptcy Court at the address shown below, **AND SERVE UPON THE TRUSTEE AT THE ADDRESS GIVEN ABOVE**, a written response to said objection(s), and, absent same, claimant shall be in default and the Trustee may tender an Order sustaining the objection without further notice or hearing.

If claimant timely files a response to the Trustee's objections and requests a hearing upon same, a hearing shall be held in the United States Bankruptcy Courtroom, 3rd Flr, US Courthouse, 116 North Main Street, Harrisonburg, Virginia 22802, on November 3, 2010, at 10:00 o'clock, a.m., upon the Trustee's objection to claim and claimants response thereto. The claimant must be present in person, or represented by counsel at said hearing.

The Trustee shall serve a copy of this order upon all claimants and certify in writing to the Court.

DATED: August 23, 2010

Ross W. Krumm
Ross W. Krumm
United States Bankruptcy Judge

I hereby certify that I have this date mailed a true copy of the foregoing objection and order to all claimants, or to their counsel, and to counsel for the Debtor(s) in this proceeding.

DATED:

HERBERT L. BESKIN, CHAPTER 13 TRUSTEE

By: _____
P O Box 2103
Charlottesville, Virginia 22902 (434) 817-9913

OFFICE OF THE CHAPTER 13 BANKRUPTCY TRUSTEE
HERBERT L. BESKIN, TRUSTEE
123 EAST MAIN STREET, SUITE 310
P. O. BOX 2103
CHARLOTTESVILLE, VIRGINIA 22902

Angela M. Scolforo, Staff Attorney
Valorie J. Norford, Financial Officer
Robert C. Johnson, Paralegal
Cassandra A. Carey, Senior Case Administrator
Jennifer M. Wagoner, Case Administrator
Ryan L. Bryant, Case Administrator
Brett E. Meyer, Case Administrator
Ping Li, Senior Support Specialist

Telephone 434-817-9913
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Date: 6/30/2010

To: COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION/LEGAL UNIT
PO BOX 2156
RICHMOND, VA 23218-2156

DEANNA DAWSON TUBANDT, ESQ.
126 CREEKSIDE LANE
WINCHESTER, VA 22602-2429

Re: SERGIO VITELA
Your account #: 2257 / 09 INCOME TAXES
Case No. 09-51196-RWK-13
Proof of claim #: 011 (copy attached)
Type of claim asserted: Priority

To Whom It May Concern:

You have filed a proof of claim in the Chapter 13 bankruptcy case of the above-named debtor(s) in the U.S. Bankruptcy Court for the Western District of Virginia. In reviewing what you filed, it appears that you have failed to provide adequate documentation of your claim; please see the problem(s) checked below.

- ☐ You state that you have a “**secured claim**,” but you have provided insufficient documents to establish that you have such a claim. I need to see documents proving : (i) the amount of the claim; (ii) the existence of a security agreement; and (ii) the perfection of your security interest, if perfection is required by applicable state law.
- ☒ You state that you have a “**priority claim**,” but you have provided insufficient documents to establish that you have such a claim. I need to see documents proving: (i) the amount of the claim; and (ii) the existence of a priority claim.
- ☐ You initially stated that you had a “secured claim,” but because the debtor’s(s’) collateral has been surrendered to you, you have now filed an “**unsecured deficiency claim**”. You are required to have liquidated that collateral in accordance with applicable state law before filing such a claim, but you have not provided sufficient documents to prove that this has been done. I need to see documents proving that, in accordance with

applicable state law: (i) the debtor's(s') collateral has been liquidated, and (ii) the proceeds of sale have been applied to the balance owed by the debtor(s).

- You have filed an “**unsecured claim**,” but the documents you attached to your proof of claim show that it is really a secured claim. Because the debtor's(s') plan calls for the collateral to be surrendered to you, you are required to liquidate that collateral in accordance with applicable state law before filing such a claim. You have not provided any documents to prove that this has been done. I need to see documents proving that, in accordance with applicable state law: (i) the debtor's(s') collateral has been liquidated, and (ii) the proceeds of sale have been properly applied to the balance owed by the debtor(s).

Unless you provide my office with the documents requested above within 30 days from the date of this letter, I will have to file an objection to your proof of claim. If the objection is sustained by the Court, your claim may be disallowed in part or in full.

Please feel to contact us by phone or e-mail at the addresses contained in the letterhead if you have any questions about any of this.

Sincerely,

/S/ Herbert L. Beskin